

County of Placer, California

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2002**

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Debt Service Fund</u>	<u>Tahoe City Endowment Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Assets					
Cash and investments	\$ 21,826,774	\$ 37,812,681	\$ 76,811	\$ 20,656	\$ 59,736,922
Cash with fiscal agent	53	-	2,684,384	-	2,684,437
Receivables (net):					
Accounts	848,351	-	-	-	848,351
Notes	3,056,953	-	-	-	3,056,953
Due from other funds	409,866	-	-	-	409,866
Due from other governments	284,244	568,583	-	-	852,827
Prepaid items	106,379	1,616	-	-	107,995
Advances to other funds	645,829	-	-	-	645,829
Total assets	<u>\$ 27,178,449</u>	<u>\$ 38,382,880</u>	<u>\$ 2,761,195</u>	<u>\$ 20,656</u>	<u>\$ 68,343,180</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities	\$ 726,477	\$ 2,157,789	\$ -	\$ -	\$ 2,884,266
Due to other funds	535,159	530	-	-	535,689
Deposits from others	9,874	-	-	-	9,874
Deferred revenue	164,993	-	-	-	164,993
Advances from other funds	1,040,762	773,413	-	-	1,814,175
Total liabilities	<u>2,477,265</u>	<u>2,931,732</u>	<u>-</u>	<u>-</u>	<u>5,408,997</u>
Fund balances					
Reserved for:					
Encumbrances	1,251,234	8,033,527	-	-	9,284,761
Notes receivable	3,056,953	-	-	-	3,056,953
Advances	645,829	-	-	-	645,829
Prepaid items	106,379	-	-	-	106,379
Imprest cash	240	-	-	-	240
General reserve	2,260,614	-	-	15,000	2,275,614
Debt service	-	-	2,761,195	-	2,761,195
Unreserved, undesignated	17,379,935	27,417,621	-	5,656	44,803,212
Total fund balances	<u>24,701,184</u>	<u>35,451,148</u>	<u>2,761,195</u>	<u>20,656</u>	<u>62,934,183</u>
Total liabilities and fund balances	<u>\$ 27,178,449</u>	<u>\$ 38,382,880</u>	<u>\$ 2,761,195</u>	<u>\$ 20,656</u>	<u>\$ 68,343,180</u>